

Tax Bulletin

Tax Bulletin 1-07

Effective Date: April 1, 2007

Re: Municipality of Price Imposes Tax to Fund Recreational and Zoological Facilities and Botanical, Cultural and Zoological Organizations

Title 59, Chapter 12, Part 14 of the Utah Code allows municipality legislative bodies an option to impose a local sales and use tax of .1 of one percent to fund recreational and zoological facilities and botanical, cultural and zoological organizations in that municipality, subject to approval by voters.

The voters of the municipality of Price have approved the imposition of the .1 of one percent tax and the municipality's legislative body has elected to impose, by ordinance, this tax for transactions occurring in Price on or after April 1, 2007.

Effective April 1, 2007, vendors in Price must collect the additional .1 of one percent sales tax on all taxable transactions occurring in Price. This .1 of one percent tax is in addition to any other applicable sales and use taxes.

The increased tax rate will be reflected on sales tax returns beginning with the April monthly period (for monthly filers), the April-June quarterly period (for quarterly filers), and the January-December annual period (for annual filers).

QUESTIONS...



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